

**LAW OFFICES OF
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July 28, 2009

RECORDATION NO. 26204-L FILED

JUL 28 '09 -4 48 PM

SURFACE TRANSPORTATION BOARD

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

Dear Acting Secretary Quinlan:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Assignment of Lease, a secondary document, dated as of July 28, 2009. The primary document to which this is connected is recorded under Recordation No. 26204. We request that one copy of this document be recorded under Recordation No. 26204-L.

The names and addresses of the parties to the Memorandum of Assignment of Lease are.

Assignor:

Citizens Leasing Corporation d/b/a RBS Asset Finance
189 Canal Street
Providence, RI 02903

Assignee:

The Fifth Third Leasing Company
38 Fountain Square Plaza
Cincinnati, OH 45202

A description of the equipment covered by the Memorandum of Assignment of Lease consists of 188 FreightCar America Aluminum Rotary AutoFlood III™ Railcars numbered XCLX 060367-060518, inclusive, 060520-060532, inclusive, 060534-060538, inclusive, and 060540-060557, inclusive.

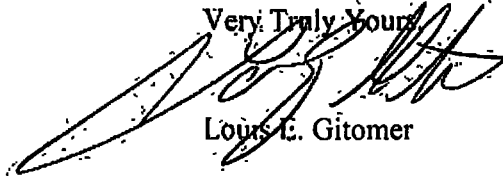
Honorable Anne K. Quinlan
July 28, 2009
Page 2

A fee of \$ 41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

A short summary of the document to appear in the index follows: a Memorandum of Assignment of Lease between Citizens Leasing Corporation d/b/a RBS Asset Finance, 189 Canal Street, Providence, RI 02903, and The Fifth Third Leasing Company, 38 Fountain Square Plaza, Cincinnati, OH 45202, covering 188 FreightCar America Aluminum Rotary AutoFlood III™ Railcars numbered XCLX 060367-060518, inclusive, 060520-060532, inclusive, 060534-060538, inclusive, and 060540-060557, inclusive.

Very Truly Yours

A handwritten signature in black ink, appearing to read 'L. Gitomer', is written over the typed name 'Louis E. Gitomer'.

Louis E. Gitomer

Enclosure

MEMORANDUM OF ASSIGNMENT OF LEASE

dated as of July 28, 2009

between

Citizens Leasing Corporation, d/b/a RBS Asset Finance
as Assignor

and

The Fifth Third Leasing Company
as Assignee

FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO

49 U S C. §11301 on July 28, 2009 at 10:00 a.m.

RECORDATION NO. 26204-^L FILED

JUL 28 '09 -4 48 PM

MEMORANDUM OF ASSIGNMENT OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF ASSIGNMENT OF LEASE is made and entered into as of July 28, 2009, by and between CITIZENS LEASING CORPORATION, d/b/a RBS ASSET FINANCE (as assignee of Chase Equipment Leasing Inc.) (the "Assignor") and THE FIFTH THIRD LEASING COMPANY (the "Assignee"), with reference to the following:

Assignor, as Lessor, and Public Service Company of Colorado, as Lessee, are parties to that certain Master Lease Agreement dated as of February 10, 2006, and, pursuant thereto, that certain Lease Schedule No. 1000128469 dated as of March 30, 2006 and Lease Schedule No. 1000128548 dated as of April 5, 2006 (collectively, the "Lease"), pertaining to the railcars described therein and further described on Exhibit No 1 attached hereto (the "Railcars").

Assignor and Assignee have executed that certain Assignment and Specification dated as of the date hereof, pursuant to which Assignor has assigned to Assignee all of its rights under the Lease with respect to the Railcars.

The parties hereto wish to show for public record this Memorandum of Assignment of Lease to provide notice of such assignment

This Memorandum of Assignment of Lease may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Assignment of Lease.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Lease to be executed as of the date first above written

CITIZENS LEASING CORPORATION, d/b/a

RBS.ASSET FINANCE

By: Marybeth Corrente
Name: MARYBETH CORRENTE
Title: VICE-PRESIDENT

THE FIFTH THIRD LEASING COMPANY

By: _____
Name:
Title:

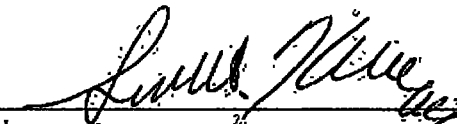
IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Lease to be executed as of the date first above written

CITIZENS LEASING CORPORATION, d/b/a

RBS ASSET FINANCE

By: _____
Name:
Title:

THE FIFTH THIRD LEASING COMPANY

By:  _____
Name:
Title: **SCOTT D. KILEY**
Vice President

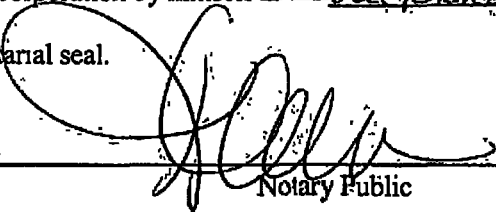
STATE OF RHODE ISLAND

COUNTY OF Providence

),
) ss.
)

I HEREBY CERTIFY, that on this ____ day of July, 2009, before me, the undersigned, a Notary Public of the State of Rhode Island, personally appeared Mary Beth Corcoran who acknowledged himself to be the Vice President of CITIZENS LEASING CORPORATION, d/b/a RBS ASSET FINANCE known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized Vice President of said corporation by signing the name of the corporation by himself as the Vice President.

AS WITNESS my hand and notarial seal.



Notary Public

My commission expires: 12/15/09.

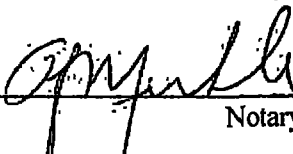
STATE OF OHIO

)
) ss.
)

COUNTY OF

I HEREBY CERTIFY, that on this ____ day of July, 2009, before me, the undersigned, a Notary Public of the State of Ohio, personally appeared Scott K. Ley, who acknowledged himself to be the VP of THE FIFTH THIRD LEASING COMPANY, known (or satisfactorily proven), to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained as the duly authorized VP of said company by signing the name of the company by himself as the VP.

AS WITNESS my hand and notarial seal.



Notary Public

My commission expires: _____

THOMAS J. MERKLE
Notary Public, State of Ohio
My Commission Expires Dec. 16, 2011

EXHIBIT NO. 1
TO MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT
DESCRIPTION OF RAILCARS

The following items bearing the reporting marks and numbers:

One Hundred Eighty-Eight (188) Freightcar America Aluminum Rotary Autoflood III Railcars
Numbered. XCLX 060367-060518, inclusive, XCLX 060520-060532, inclusive, XCLX 060534-
060538, inclusive and XCLX 060540-060557, inclusive.

Surface Transportation Board

Office of Proceedings
395 E Street, SW
Washington, DC 20423-0001

July 28, 2009

Louis E. Gitomer
Law Offices of Louis E. Gitomer
600 Baltimore Avenue
Suite 301
Towson
MD 21204

Dear Sir or Madam:

The enclosed document was recorded pursuant to the provisions of 49 U.S.C. 11301 and 49 CFR 1177, on July 28, 2009 , at 04:48 PM and assigned recordation number 26204-L.

Sincerely yours,

Regena Smith-Bernard
Section of Administration